UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF OHIO

UNITED STATES OF AMERICA, : CASE NO. 1:05-CV-2282

Plaintiff,

vs. : ORDER

: [Resolving Docs. 88, 90.]

DAVID HAMMON, Sr.,

Defendant.

JAMES S. GWIN, UNITED STATES DISTRICT JUDGE:

On September 19, 2006, the jury rendered a verdict in favor of the Plaintiff, United States of America, and against the Defendant, David Hammon, Sr., in the amount of \$450,869.00. On September 25, 2006, the Court entered this judgment. The Plaintiff now files a motion to modify and to clarify the September 25, 2006, judgment, which the Defendant opposes. [Docs. 88, 90.] For the reasons set forth below, the Court **DENIES** the Plaintiff's motion to modify and clarify the judgment.

In its motion to modify and clarify the judgment entered on September 25, 2006, the United States contends that the Court should modify the jury award to include interest from September 29, 1995, which is the date of the original IRS tax assessment. In support of this proposition, the Plaintiff argues that the jury award is silent as to the issue of interest. The Court rejects the Plaintiff's motion because the jury verdict explicitly contemplated penalties and interest in addition to the Defendant's tax liability. Specifically, the verdict form in this case reads as follows:

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Gwin, J.

We, the Jury in this case, having been duly impaneled and sworn, find the issues in this case in favor of the plaintiff, the United States of America, and against defendant, David L. Hammon, Sr., and award taxes, penalties and interest to the plaintiff in the amount of:

(write your answer in figures in ink) \$_____.

Each of us Jurors concurring in said verdict signs his/her name hereto this _____ day of September, 2006.

[Doc. 85.]

Accordingly, the Court finds that the judgment entered on September 25, 2006, includes any prejudgment interest to which the United States is entitled.

IV. CONCLUSION

For the reasons discussed above, the Court **DENIES** the Plaintiff's motion to modify and clarify the judgment entered by the Court on September 25, 2006

IT IS SO ORDERED.

Dated: October 13, 2006 s/ James S. Gwin

JAMES S. GWIN UNITED STATES DISTRICT JUDGE